

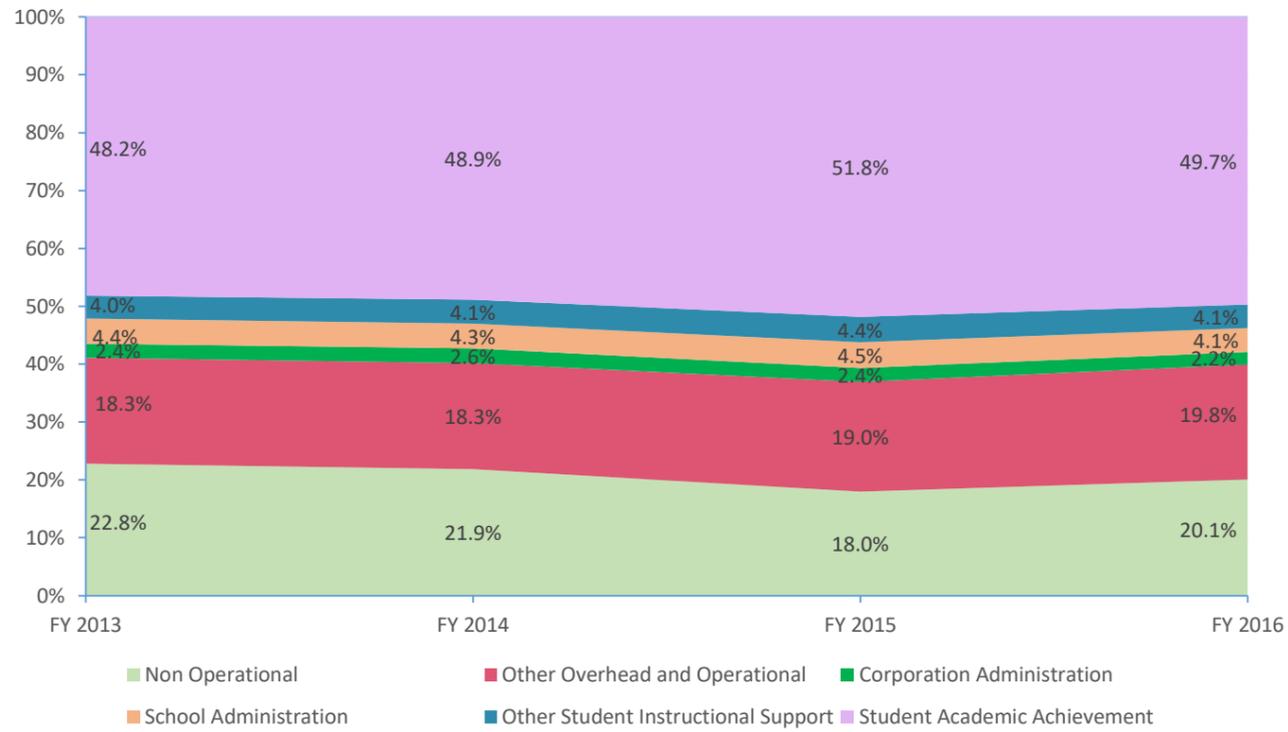
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Hamilton Southeastern Schools (3005)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total										
Student Academic Achievement	\$58,252,621	44.2%	\$79,984,843	46.7%	\$95,530,802	48.2%	\$98,342,221	48.9%	\$100,248,968	51.8%	\$109,349,530	49.7%
Student Instructional Support	\$8,978,094	6.8%	\$12,865,505	7.5%	\$16,476,355	8.3%	\$16,928,647	8.4%	\$17,105,174	8.8%	\$18,011,105	8.2%
<b>Total</b>	<b>\$67,230,715</b>	<b>51.0%</b>	<b>\$92,850,348</b>	<b>54.3%</b>	<b>\$112,007,157</b>	<b>56.5%</b>	<b>\$115,270,868</b>	<b>57.3%</b>	<b>\$117,354,142</b>	<b>60.7%</b>	<b>\$127,360,635</b>	<b>57.9%</b>

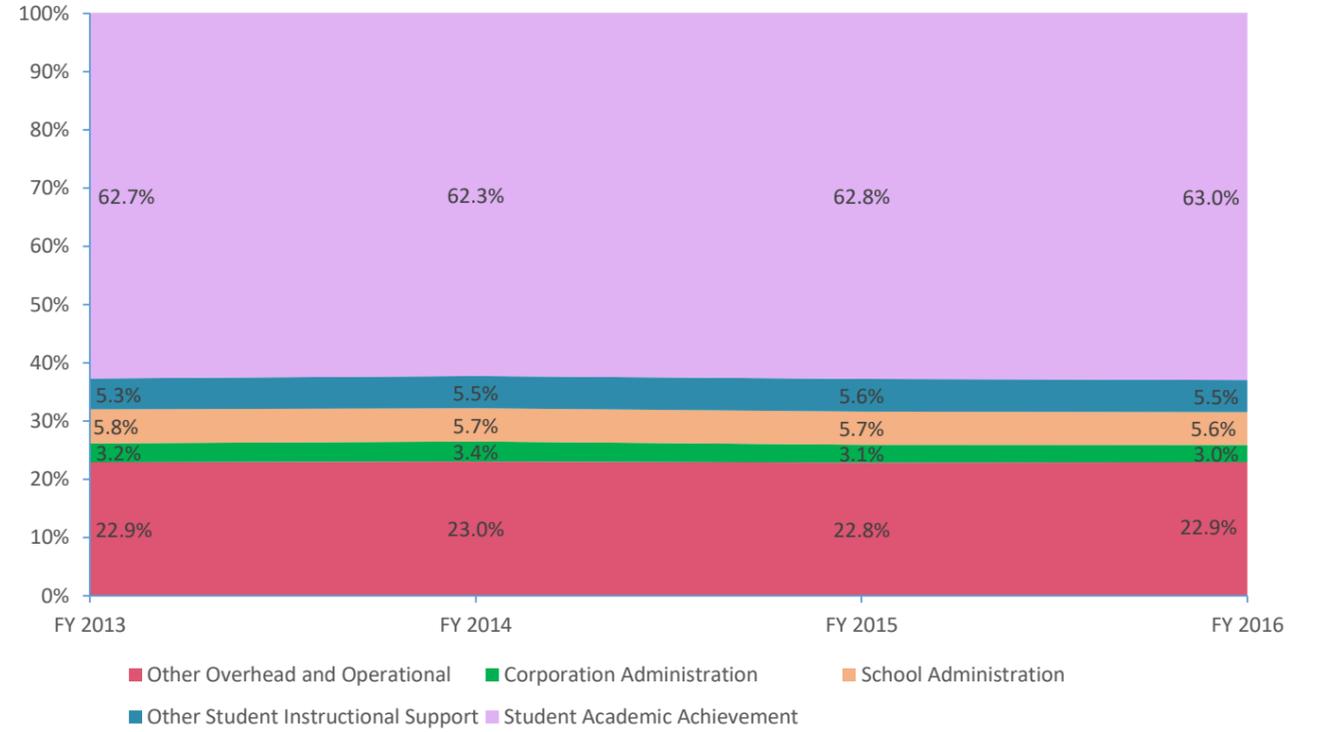
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$28,416,831	21.6%	\$37,633,636	22.0%	\$41,123,869	20.7%	\$42,036,659	20.9%	\$41,320,559	21.4%	\$48,471,554	22.0%
Non Operational	\$36,154,466	27.4%	\$40,613,745	23.7%	\$45,235,183	22.8%	\$43,998,824	21.9%	\$34,753,689	18.0%	\$44,188,468	20.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$64,571,297</b>	<b>49.0%</b>	<b>\$78,247,381</b>	<b>45.7%</b>	<b>\$86,359,053</b>	<b>43.5%</b>	<b>\$86,035,483</b>	<b>42.7%</b>	<b>\$76,074,247</b>	<b>39.3%</b>	<b>\$92,660,022</b>	<b>42.1%</b>

<b>Grand Total</b>	<b>\$131,802,012</b>	<b>\$171,097,729</b>	<b>\$198,366,209</b>	<b>\$201,306,351</b>	<b>\$193,428,389</b>	<b>\$220,020,657</b>
--------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hamilton Southeastern Schools (3005)**

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$4,502,738	\$4,584,300	NA	NA	1.8%
11100	Regular Programs	Elementary	\$14,034,032	\$23,811,859	\$23,763,895	\$25,870,200	84.3%	8.6%	8.9%
11200	Regular Programs	Middle/Junior High	\$10,098,062	\$20,270,463	\$24,607,284	\$26,691,105	164.3%	31.7%	8.5%
11300	Regular Programs	High School	\$7,723,180	\$15,163,384	\$19,793,888	\$20,819,453	169.6%	37.3%	5.2%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$234,434	\$1,168,627	\$1,913,667	\$2,222,358	848.0%	90.2%	16.1%
11410	Regular Programs	Vocational Education - Agriculture A	\$86,624	\$117,445	\$115,362	\$122,917	41.9%	4.7%	6.5%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$49,644	\$77,617	\$44,647	\$250,866	405.3%	223.2%	461.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$694,827	\$1,279,663	\$1,102,908	\$693,480	-0.2%	-45.8%	-37.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$4,071,009	\$7,348,701	\$11,871,719	\$12,042,805	195.8%	63.9%	1.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$20,067	\$0	NA	NA	-100.0%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$0	\$0	\$0	\$375	NA	NA	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$92,672	\$93,587	NA	NA	1.0%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$110,723	\$102,443	NA	NA	-7.5%
12350	Special Programs	Physical Impairment - Homebound	\$39,243	\$101,195	\$126,684	\$166,940	325.4%	65.0%	31.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$97,813	\$49,841	\$78,958	NA	-19.3%	58.4%
12810	Special Programs	Special Education Preschool	\$0	\$766,880	\$1,072,538	\$1,088,717	NA	42.0%	1.5%
12900	Special Programs	Other Special Programs	\$87,897	\$72,094	\$1,661	\$3,632	-95.9%	-95.0%	118.6%
14100	Summer School Programs	Elementary	\$38,064	\$187	\$35,273	\$36,259	-4.7%	19257.6%	2.8%
14200	Summer School Programs	Middle/Junior High School	\$28,767	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$184,695	\$307,755	\$624,685	\$702,905	280.6%	128.4%	12.5%
16100	Remediation	Remediation Testing	\$124,416	\$157,984	\$64,833	\$77,870	-37.4%	-50.7%	20.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$129,408	\$156,000	\$279,250	\$388,500	200.2%	149.0%	39.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$1,493,504	\$1,748,291	\$64,506	\$115,511	-92.3%	-93.4%	79.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$136,639	\$281,790	\$91,170	\$207,484	51.8%	-26.4%	127.6%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$187,901	\$278,193	\$363,874	\$229,267	22.0%	-17.6%	-37.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$65,683	\$88,488	\$233,409	\$23,897	-63.6%	-73.0%	-89.8%
22210	Instruction	Library/Media Services - Service Area Direction	\$1,045,105	\$1,807,331	\$1,947,094	\$2,194,614	110.0%	21.4%	12.7%
22220	Instruction	Library/Media Services - School Library	\$96,570	\$116,170	\$29,517	\$32,379	-66.5%	-72.1%	9.7%
22230	Instruction	Library/Media Services - Audiovisual	\$9,738	\$13,195	\$0	\$0	-100.0%	-100.0%	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$162,538	\$1,135	NA	NA	-99.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$2,451,492	\$3,389,710	\$6,707,978	\$8,962,187	265.6%	164.4%	33.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$84,463	\$108,450	NA	NA	28.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$989,581	\$1,364,009	\$370,084	\$1,436,936	45.2%	5.3%	288.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$225,300	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$3,137,028	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$47,462,841</b>	<b>\$79,984,843</b>	<b>\$100,248,968</b>	<b>\$109,349,530</b>	<b>130.4%</b>	<b>36.7%</b>	<b>9.1%</b>
<b>Student Instructional Support</b>									
21210	Students	Guidance Services - Service Area Direction	\$965	(\$624)	\$0	\$0	-100.0%	100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$1,690,533	\$3,031,218	\$3,758,334	\$4,027,600	138.2%	32.9%	7.2%
21340	Students	Health Services - Nurse Services	\$714,158	\$1,281,958	\$1,376,576	\$1,411,720	97.7%	10.1%	2.6%
21410	Students	Psychological Services - Service Area Direction	\$0	\$0	\$847,407	\$880,602	NA	NA	3.9%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$751,208	\$1,348,639	\$1,475,936	\$1,654,578	120.3%	22.7%	12.1%
21590	Students	Speech Path. & Audio. Serv. - Other	\$0	\$0	\$387,280	\$344,106	NA	NA	-11.1%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$478,642	\$457,048	NA	NA	-4.5%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$172,582	\$160,620	NA	NA	-6.9%
21990	Students	Other Support Services Students - Other Student Services	\$6,942	\$1,341	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$3,939,643	\$7,202,973	\$8,608,416	\$9,074,830	130.3%	26.0%	5.4%
<b>Student Instructional Support Total</b>			<b>\$7,103,449</b>	<b>\$12,865,505</b>	<b>\$17,105,174</b>	<b>\$18,011,105</b>	<b>153.6%</b>	<b>40.0%</b>	<b>5.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$44,761	\$71,980	\$71,595	\$61,763	38.0%	-14.2%	-13.7%
23150	General Administration	Board of Education - Legal Services	\$52,174	\$131,824	\$220,241	\$149,771	187.1%	13.6%	-32.0%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hamilton Southeastern Schools (3005)**

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$1,292,966	\$2,111,062	\$1,634,554	\$1,965,792	52.0%	-6.9%	20.3%
23220	General Administration	Executive Administration - Community Relations	\$19,596	\$24,433	\$12,573	\$53,125	171.1%	117.4%	322.5%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$50,706	\$54,222	\$54,045	NA	6.6%	-0.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$221,415	\$363,931	\$398,440	\$403,703	82.3%	10.9%	1.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$80,874	\$127,928	\$122,413	\$91,483	13.1%	-28.5%	-25.3%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$11,355	\$3,980	NA	NA	-64.9%
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$1,227,810	\$1,194,121	NA	NA	-2.7%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$1,187,956	\$791,993	\$792,892	NA	-33.3%	0.1%
25890	Central Services	Other Technology Services	\$89,733	\$74,389	\$79,686	\$25,091	-72.0%	-66.3%	-68.5%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$7,439	\$6,407	NA	NA	-13.9%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$2,869	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$153,769	\$419,075	\$268,994	\$295,461	92.1%	-29.5%	9.8%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$7,669,647	\$12,109,389	\$11,011,348	\$11,435,608	49.1%	-5.6%	3.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$254,547	\$440,389	\$54,865	\$61,305	-75.9%	-86.1%	11.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$1,541,173	\$2,326,880	\$2,582,555	\$2,744,000	78.0%	17.9%	6.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$4,424	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$1,616,819	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$7,619	\$2,689	\$23,344	\$13,390	75.8%	397.9%	-42.6%
26600	Operation and Maintenance of Plant Services	Security Services	\$33,300	\$169,114	\$209,103	\$227,372	582.8%	34.4%	8.7%
26700	Operation and Maintenance of Plant Services	Insurance	\$406,357	\$197,097	\$308,714	\$624,999	53.8%	217.1%	102.5%
27010	Student Transportation	Service Area Direction	\$252,099	\$463,056	\$616,198	\$631,649	150.6%	36.4%	2.5%
27100	Student Transportation	Vehicle Operation	\$2,782,192	\$5,586,443	\$7,237,342	\$7,594,604	173.0%	35.9%	4.9%
27200	Student Transportation	Monitoring Services	\$450,656	\$710,660	\$870,187	\$912,631	102.5%	28.4%	4.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,236,894	\$1,800,143	\$2,746,773	\$2,731,404	120.8%	51.7%	-0.6%
27400	Student Transportation	Purchase of School Buses	\$2,375,460	\$2,248,725	\$2,058,603	\$6,543,834	175.5%	191.0%	217.9%
27500	Student Transportation	Insurance on Buses	\$161,033	\$82,427	\$166,185	\$360,444	123.8%	337.3%	116.9%
27900	Student Transportation	Other Student Transportation Services	\$174,851	\$211,697	\$332,772	\$336,080	92.2%	58.8%	1.0%
31100	Food Services Operations	Service Area Direction	\$61,354	\$174,604	\$254,898	\$261,570	326.3%	49.8%	2.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$1,437,047	\$2,490,563	\$3,234,943	\$3,866,256	169.0%	55.2%	19.5%
31400	Food Services Operations	Food Purchases	\$2,693,953	\$3,719,016	\$4,364,778	\$4,644,452	72.4%	24.9%	6.4%
31900	Food Services Operations	Other Food Services	\$445,850	\$337,459	\$346,637	\$384,319	-13.8%	13.9%	10.9%
<b>Overhead and Operational Total</b>			<b>\$25,563,434</b>	<b>\$37,633,636</b>	<b>\$41,320,559</b>	<b>\$48,471,554</b>	<b>89.6%</b>	<b>28.8%</b>	<b>17.3%</b>
<b>Non Operational</b>									
33910	Other Community Services	High School Band Uniforms	\$0	\$12,642	\$189	\$10,000	NA	-20.9%	5191.0%
33990	Other Community Services	Other	\$164,813	\$653,144	\$662,969	\$931,120	465.0%	42.6%	40.4%
43000	Category not Specified	Professional Services	\$1,867,190	\$523,631	\$636,364	\$423,127	-77.3%	-19.2%	-33.5%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,758,161	\$1,871,383	\$2,225,685	\$2,502,758	-9.3%	33.7%	12.4%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$0	\$624,088	\$692,529	NA	NA	11.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$85,126	\$142,058	\$74,228	\$223,603	162.7%	57.4%	201.2%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$81,023	\$152,395	\$115,612	\$190,663	135.3%	25.1%	64.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$37,797	\$0	\$10,893	\$62,203	64.6%	NA	471.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$3,466,292	\$2,807,556	\$455,962	\$721,931	-79.2%	-74.3%	58.3%
49000	Category not Specified	Other Facilities Acq. and Construction	\$32,174	\$44,183	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$385,825	\$386,851	\$2,735,488	\$3,717,472	863.5%	861.0%	35.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$1,750	\$750	NA	NA	-57.1%
52200	Interest on Debt	Temporary Loans	\$509,992	\$403,716	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$26,630,000	\$33,536,500	\$27,210,459	\$34,712,312	30.4%	3.5%	27.6%
54200	Advancements and Obligations	Common School Fund - Principal	\$90,938	\$79,688	\$0	\$0	-100.0%	-100.0%	NA
<b>Non Operational Total</b>			<b>\$36,109,329</b>	<b>\$40,613,745</b>	<b>\$34,753,689</b>	<b>\$44,188,468</b>	<b>22.4%</b>	<b>8.8%</b>	<b>27.1%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$568,510	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$92,328	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Hamilton Southeastern Schools (3005)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - O&O NA PERF - 2007 Account Code	\$410,806	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$2,124	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$2,827,537	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$502,628	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$752,486	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$11,590	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$449,978	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$83,507	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$67,987	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$2,379	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$6,780,775	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$1,190,854	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$1,617,910	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$28,907	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$29,312	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$5,327	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$4,208	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$136	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$133,669	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$15,562,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>